

CHAPTER NO. 553

SENATE BILL NO. 3430

By Jackson

Substituted for: House Bill No. 2512

By Fowlkes

AN ACT to amend Tennessee Code Annotated, Title 67, relative to severance taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:


SECTION 1. Tennessee Code Annotated, Section 67-1-1704(d), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(d) Upon request in writing, returns and tax information may be disclosed to duly authorized officials of a unit of local government of this state for the purpose of ascertaining whether proper local taxes are being paid. For purposes of ascertaining whether proper local severance taxes are being paid pursuant to Chapter 7, Part 2, of this title, "authorized officials of a unit of local government" means the county mayor or a member of the county governing body. No unit of local government nor any official or employee of a unit of local government who receives returns or tax information under this subsection (d) shall disclose such information to any person other than the person to whom it relates, except as otherwise may be authorized by law. Any official or employee of a unit of local government who has or has had at any time access to any return or tax information under this subsection (d) shall be subject to all of the penalties and restrictions applicable to an officer or employee of the state under § 67-1-1709.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: April 17, 2006


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 24th day of April 2006


PHIL BREDESEN, GOVERNOR